

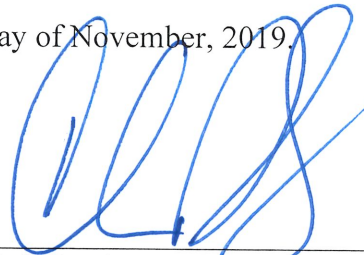
LUMPKIN COUNTY RESOLUTION NO. 2019 – 61

**A RESOLUTION TO ADOPT
THE
LUMPKIN COUNTY 2020 BUDGET CALENDAR
TO
ESTABLISH THE 2021 FISCAL YEAR BUDGET**

Whereas, the governing authority of Lumpkin County desires to adopt the Lumpkin County 2020 Budget Calendar setting out the dates and times for establishing the 2021 Budget for the fiscal year beginning January 1, 2021,

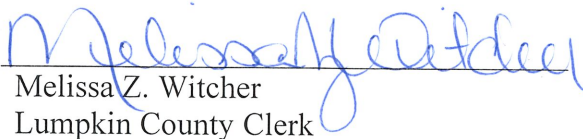
Now therefore, it is hereby resolved that the calendar set out on the attached Exhibit “A” shall be the official Lumpkin County, Georgia 2020 Budget Calendar.

Resolved, adopted and effective this 19th day of November, 2019.



Chris Dockery, Chairman
Lumpkin County Board of Commissioners

Attest:



Melissa Z. Witcher
Lumpkin County Clerk

**LUMPKIN COUNTY, GEORGIA
2020 BUDGET CALENDAR
FOR FISCAL YEAR BEGINNING 1/1/2021
(Calendar Date - Start 03/4/2020)**

- | | |
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| March 9, 2020 | <p>- BUDGET PREPARATION
Provide budget request forms and budget preparation calendar to elected officials and department heads.</p> |
| April 1, 2020 | <p>- PROPERTY TAX RETURNS
Property tax returns must be filed with the Lumpkin County Board of Tax Assessors between January 1 & April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year. O.C.G.A. § 48-5-18</p> |
| April 6, 2020 | <p>- BUDGET REQUEST
Completed budget request forms are due back to Finance Department.</p> |
| April 16, 2020
April 24, 2020 | <p>- BUDGET COMMITTEE
Committee will review requests and make recommendations. Finance Department will prepare proposed budget for review by elected officials and department heads.</p> |
| April 24, 2020 | <p>- MAIL ASSESSMENT NOTICES (Begin 45 day appeal period)
Change in assessment notices mailed by Tax Assessors. O.C.G.A. § 48-5-306</p> |
| April 27, 2020 -
May 8, 2020 | <p>- CONFERENCES - BUDGET COMMITTEE
Analyze proposed budget and hold public conferences with elected officials and department heads. 1-hour sessions per department to discuss changes.</p> |
| June 2, 2020 | <p>- PRESENT PROPOSED BUDGET
Present proposed budget at Board of Commissioners Work Session. (Finance Dept.)</p> |
| June 8, 2020
June 15, 2020 | <p>- BOARD OF COMMISSIONERS & BUDGET COMMITTEE MEETINGS
Board of Commissioners and Budget Committee meetings to set final budget.</p> |
| June 9, 2020 | <p>- LAST DATE TO APPEAL ASSESSMENT CHANGE
Last date to appeal assessment change to Tax Assessors.</p> |
| July 15, 2020 | <p>- DIGEST
July 15th - Date for completion of revision and assessment of returns; submission of completed digest to Tax Commissioner. O.C.G.A. § 48-5-302</p> |
| July 22, 2020 | <p>- PUBLISH MILLAGE RATE & 5 YEAR HISTORY
Advertise millage rate & 5 year history: July 22
Publish at least two (2) weeks prior to establishment of millage rates. O.C.G.A. § 48-5-32</p> |
| July 22, 2020 | <p>- ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET
Advertise public hearing: July 22 & July 29
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5</p> |
| July 22, 2020 | <p>- ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"
Advertise public hearing: July 22 & July 29</p> |

**LUMPKIN COUNTY, GEORGIA
2020 BUDGET CALENDAR
FOR FISCAL YEAR BEGINNING 1/1/2021
(Calendar Date - Start 03/4/2020)**

If proposed millage rate increases beyond roll-back rate the levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 p.m. and 7:00 p.m. O.C.G.A. § 48-5-32.1

- July 29, 2020** - **ADVERTISE ADOPTION OF TENTATIVE BUDGET**
 Advertise meeting: July 29 & August 5
 Budget must be adopted at a public meeting, which shall be advertised at least one (1) week prior to the meeting. O.C.G.A. § 36-81-6
- August 4, 2020** - **PUBLIC HEARING ON PROPOSED BUDGET**
 Meeting at 5:00 p.m. - Lumpkin County Administration Building O.C.G.A. § 36-81-5
- August 4, 2020** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
 Hearing held if proposed millage rate increases beyond roll-back rate.
 Meeting at 5:30 p.m. - Lumpkin County Administration Building
- August 6, 2020** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
 Hearing held if proposed millage rate increases beyond roll-back rate.
 Meeting at 9:00 a.m. - Lumpkin County Administration Building
- August 18, 2020** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
 Hearing held if proposed millage rate increases beyond roll-back rate.
 Meeting at 4:30 p.m. - Lumpkin County Administration Building
- August 18, 2020** - **ADOPTION OF BUDGET RESOLUTION**
 Budget adopted by resolution at Board of Commissioners Meeting.
 Meeting at 6:00 p.m. - Regular Monthly Meeting O.C.G.A. § 36-81-6
- August 18, 2020** - **ESTABLISH MILLAGE RATES**
 Millage rates established by resolution at Board of Commissioners Meeting.
 Meeting at 6:00 p.m. - Regular Monthly Meeting
- September 3, 2020** - **DIGEST**
 September 1st - Submission of completed digest for State Revenue Commissioner.
 O.C.G.A. § 48-5-205/ If needed, Tax Commissioner requests extension & appt. est. date
- September 18, 2020** - **TAX BILLS MAILED (Upon State approval of County Tax Digest)** O.C.G.A. § 48-5-220
- November 17, 2020** - **TAXES DUE (60 days after bills are mailed)** O.C.G.A. § 48-5-233
- January 1, 2021** - **FY 2021 BEGINS**